

1982 PROPERTY TAX CALENDAR

- Dec. 31, 1981 Tax day for 1982 assessments and taxes. (Sec. 211.2, Michigan Compiled Laws) Deadline for counties to file revised starting base studies with STC for all classifications in all units on Form L-4018.
- 1982
- Feb. 16 (Tues.) STC certified DNR land valuations to assessors (211.492).
Feb. 16 (Tues.) Third Monday in Feb.: Deadline for equalization director to publish in newspaper the tentative equalization ratios and estimated SEV multipliers (211.34a).
Feb. 22 Deadline for filing personal property statement with assessor (211.19).
STC certifies metallic mineral property assessments to assessors (211.24).
March 1 First Mon. in March: Assessment roll completed, subject to review (211.24).
Tues. following first Mon. in March: First meeting of Board of Review (211.29).
March 8 Second Mon. in March: Second meeting of Board of Review (211.30).
April 5 First Mon. in April: Last day for completing assessment review (211.30a).
April 13 Tues. following second Mon. in April: Board of Commissioners meets in equalization session (209.5). (See also 211.34). The clerk of each county shall file the tabular statement of county equalization adopted by the county board of commissioners on form L-4024, prescribed and furnished by the Commission, immediately after adoption.
- * Assessing officers tabulate assessed valuation for each classification of property which is separately equalized for each unit of local government and provide to county equalization director. Tabulation on Form L-4025 is to contain additions and losses for each classification of property which is separately equalized for each local unit (211.34d).
April 19 Third Mon. in April: Allocation Board meets and receives budgets due this day (211.210).
** Appeal from classification assigned to property must be filed with State Tax Commission within 30 days after Board of Review (211.34c).
May 3 First Mon. in May: Last day for completion of County Equalization (209.5).
(MTT) Appeal from county equalization to Tribunal must be filed within 30 days after adoption of equalization (205.735(3)).
May 10 Second Mon. in May: Preliminary State Equalization Report presented (209.2).
May 17 Third Mon. in May: Allocation Boards must issue preliminary order (211.215).
* Form L-4028 completed by County Equalization Director with all information available within each single county. Copy of Form L-4028 filed with State Tax Commission and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
May 24 Fourth Mon. in May: State Equalization Hearing - issuance of final order by State Tax Commission (209.4).
June 1 Last day for hearings of Allocation Board (not less than 8 or more than 12 days after issuance of preliminary order) (211.215).

- June 7 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer on or before the first Monday in June (211.34d).
- June 14 Allocation Board must issue final order not later than second Monday in June (211.216).
- June 14 * County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the amount of new construction and improvements for each unit of local government and the current year's millage reduction fraction for each unit of local government.
- (MTT) Appeal from millage allocation to Tribunal must be filed within 30 days after issuance of final order (205.735(3)).

June 30 (MTT) Deadline for assessment petition to Tribunal (205.735(3)).

Sept. 15 Clerk of township or city delivers to supervisor or assessor a certified copy of all statements, certificates and records of vote directing moneys to be raised by taxation (211.36).

- * Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34(1)M.C.L. and governing body certifies that rates comply with Section 31, Article 9, of Constitution.

Oct. 1 Supervisor or assessing officer shall deliver to county clerk the certified copies of certificates for levying taxes (211.36).

Oct. Session Apportionment meeting of County Boards of Commissioners. Examine certificates. Direct spread of taxes in terms of millage rates to be spread on State Equalized Valuations. County Prosecutor is obligated to furnish legal advise promptly regarding apportionment to County Board of Commissioners. (211.37)

- * County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and sections 211.34d, and 211.34(1), M.C.L.,

Oct. 15 The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567).
The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).

Dec. 1 Taxes due. Tax levy reports to STC due. County Apportionment Report to STC due (211.41) (211.43) (207.12).

Dec. 14 Tues. following the second Mon. in Dec.: (See Sec. 211.53b) Special Board of Review meeting may be convened to correct a mutual mistake or clerical error.

60 days after mailing of tax bill(MTT) Appeal to Tribunal of a contested tax bill must be filed within 60 days after mailing of bill for a tax he seeks to contest (205.735(3)).
(Limited to arithmetic errors)

Dec. 31, 1982 Tax day for 1983 taxes (211.2). County equalization studies for 1983 revised bases filed with STC.

* Requirements caused by Section 31 of Article 9 of State Constitution and by Section 211.34d and 211.34(1) M.C.L. as amended.

The 1981 and subsequent years, equalization requires separate equalization for Agriculture., Commercial, Industrial, Residential, Timber Cutover and Developmental real property and for Total Personal Property. (Sec. 211.34, M.C.L.)